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**ABSTRACT OF THE DISCLOSURE****COMPLIMENTARY METAL OXIDE SEMICONDUCTOR CAPACITOR AND METHOD  
FOR MAKING SAME**

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An improved semiconductor capacitor and a method for fabricating the capacitor. The capacitor is located on a substrate having a first conductive section with a first outer plate connected to a first inner plate. A second conductive section having a second outer plate connected to a second inner plate is present in the capacitor. The second inner plate is located within a first hole in the first outer plate and the first inner plate is located within a second hole in the second outer plate such that a first distance is present between the second inner plate and the first outer plate and a second distance is present between the first inner plate and the second outer plate. Multiple layers of sections like the first conductive section and the second conductive section are stacked over each other and are connected to each other as part of the capacitor. Via connections may be used to connect the layers.

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